

User Guide

PURPOSE

The following guide was created to assist readers as they navigate the Fauquier County budget document. Below you can find sections of the Adopted Budget, followed by brief detail of each section and screenshots, where applicable.

TABLE OF CONTENTS

The Table of Contents guides users through organized sections of the Adopted Budget document. Within each section of the table, content is listed alphabetically and by page number.

For example, if a reader is searching for information on the budget process, he/she could locate “FY 2019 Budget Process” under the “Background Information” section, and find related information on Page 55.

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INTRODUCTION



The Introduction includes the County Administrator's transmittal letter for the budget document, providing a high-level, general overview of the Adopted Budget. In addition, summary information is provided, including revenue and expenditures by fund, financial summaries for major, non-major, and proprietary funds, the County's mission, priorities, and goals, as well as sources of local funding, and an overview of budget impacts by each functional area. The overview by each functional area provides a breakdown of spending with detail on financial changes and/or impacts. The Introduction also provides an outline

of all changes to permanent position adjustments since the previous fiscal year, as well the County's full time equivalent (FTE) positions, by department.

The screenshot to above is the introduction of the County's Administrator's transmittal letter.

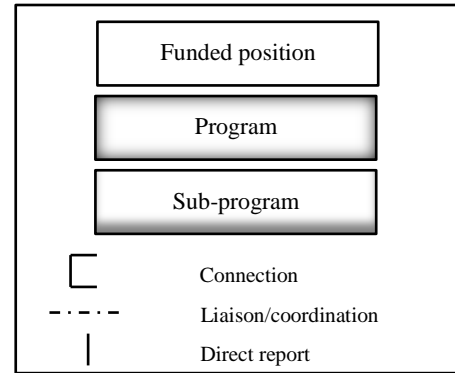
Organizational Charts

Organizational charts provide readers with a visual representation of the roles in each department and/or agency. The charts detail funded programs and permanent positions, as well as their connections. The first organizational chart displayed in the budget document is the County-wide Organizational Chart. Readers will continue to view organizational charts throughout this budget document in each department and/or agency section.

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The key to the right provides an overview of relationships, which can be referenced for each organizational chart.

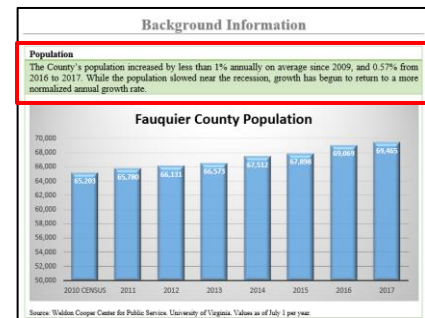
Readers should note a parenthesis after a position signifies that there are more or less than (1.0) FTE. For example, if a department and/or agency lists “Administrator (3.0)” in one of their organizational chart position boxes, there are three full time equivalent Administrators within that department and/or agency.



BACKGROUND INFORMATION

The Background Information section of the budget document provides readers with contextual information on Fauquier County, as well as the County’s budgeting process and fund structure. Readers can view a map of Fauquier County’s magisterial districts, as well as a number County-specific facts and/or statistical data from sources such as the U.S. Census, Virginia Employment Commission, and the University of Virginia’s Weldon Cooper Center for Public Service. This section highlights the County’s population, employment data, public school enrollment, unemployment, new housing starts, foreclosures, real property assessed values, and assessed values.

To the right is an example of how the data is displayed with descriptive analysis at the top of the chart.



This section also provides an overview of the budget process, including the budget calendar, basis of budgeting, and the structure of County funds and their uses.

GENERAL FUND REVENUE

The General Fund Revenue section provides an overview on various sources of revenue. The sources of revenue for the General Fund are categorized by general property taxes, other local taxes, other local revenues, State, Federal revenue, use of the fund balance, and intergovernmental revenue.

Tax Year 2016-19 Property Tax Rates				
Description	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019 ¹
Overall Real Estate Tax Rate:	\$1.039	\$1.039	\$0.982	\$0.994
Real Estate – General	\$0.975	\$0.975	\$0.855	\$0.855
Real Estate – Fire & Rescue	\$0.058	\$0.058	\$0.121	\$0.133
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.006	\$0.006
Stormwater Management Fee ²	\$13.640	\$13.640	\$13.640	\$13.640
Bethel Academy Street Improvement District Levy ³	\$522.06	\$522.06	\$522.06	\$522.06
Marshall Electric Light and Business Improvement District Levy	\$0.005	\$0.005	\$0.005	\$0.005
Personal Property – General	\$4.650	\$4.650	\$4.650	\$4.650
Personal Property – Fire & Rescue	\$0.250	\$0.250	\$0.250	\$0.250
Business Furniture, Fixtures, & Equipment	\$2.300	\$2.300	\$2.300	\$2.300
Motor Homes & Campers	\$1.500	\$1.500	\$1.500	\$1.500
Motor Vehicle Carriers (30+ Passengers)	\$1.000	\$1.000	\$1.000	\$1.000
Mobile Homes	\$1.039	\$1.039	\$0.982	\$0.994
Machinery & Tools	\$2.300	\$2.300	\$2.300	\$2.300
Aircraft ⁴	\$0.001	\$0.001	\$0.001	\$0.001
Specialty Equipped Handicap Vehicles	\$0.050	\$0.050	\$0.050	\$0.050

¹The Tax Year 2019 rate will not be set until Spring 2019, these are the anticipated rates based on the projected 2019 budget.
²The Stormwater Management Fee is a countywide special assessment, on a per parcel basis with the exception of any parcels excluded by act of the Board of Supervisors.
³The Bethel Academy levy consists of a special assessment on lots located within the special tax district.
⁴Aircraft stored at the Warrenton-Fauquier Airport are subject to a special maintenance fee assessment.

In addition to a breakdown in each of these revenue sources, the General Fund Revenue section provides an overview of local real and personal property tax rates including information on the County’s quadrennial reassessment and the average home value.

For example, if a reader would like to view the Tax Year 2018 property tax rates, he/she could locate that amount under the “Property Tax Rates” table in the “General Fund Revenue” section (refer to screenshot to the left).

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FUNCTIONAL AREA BUDGETS

Departments and/or agency budgets are classified by sections. These classifications are primarily set by Virginia Auditor of Public Accounts to provide a unified financial accounting and control system for funds. The County's Comprehensive Annual Financial Report (CAFR) also categorizes expenditures within a similar manner. Each functional area provides an overview of total expenditure budgets, expenditures by type, and percentage of expenditures by department and/or agency.

Where applicable, the following sub-sections are included in this budget document to provide detail on each department and/or agency.

Organizational Purpose

The Organizational Purpose details the unique contribution that each department and/or agency provides to the County government or citizens receiving services.

Library
ORGANIZATIONAL PURPOSE: An informed citizenry and free access to information are fundamental to our democratic society. The Fauquier County Public Library, a basic government service, provides resources and programs that seek to inform, educate, enrich, and entertain every member of our community.

Organizational Chart

Organizational Charts, as referenced in the Introduction, are a visual representation of each department and/or agency. The charts detail funded programs and permanent positions, as well as their connections.

Goals

Social Services
GOALS: <ul style="list-style-type: none">• Increase availability of adequate nutrition, health care, and support required to meet the basic needs of families with children, elderly, and/or disabled adults by providing timely, accurate benefits to all who qualify.• Prevent abuse, neglect, and exploitation of children, elderly, and/or disabled adults.• Preserve families and assure a permanent, safe, and stable environment for children.• Plan and provide services for at-risk youth and their families that are child-centered, family-focused, and community-based.• Maintain elderly and/or adults with disabilities safely at home as long as they choose.• Help Temporary Assistance to Needy Families (TANF) clients increase their earnings.• Support families and children through the provision of quality child care for working parents.• Reduce the impact of domestic violence through prevention, education, and advocacy.

Goals typically remain unchanged from year to year, unless departments and/or agencies have been reorganized (i.e., the addition or removal of a program), or if County policies change.

For example, a reader can view the "Department of Social Services" in the "Health and Welfare" functional area section, and learn that one of the department's goals is to "preserve families and assure a permanent, safe, and stable environment for children." Readers will be able to correlate this goal to the department's projects, programs, objectives, and performance measures.

Key Projects

Key projects represent major tasks that will be completed during FY 2019. Key projects are not meant to encompass routine departmental tasks.

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Budget Summary

The Budget Summary table details the related costs and any offsetting revenues for the upcoming fiscal year, as well as three years of historical data. Anticipated costs are further broken down by personnel, operating, and capital. The table also includes a Net Local Revenue line item, which notates the amount of local revenue allocated to the department and/or agency function. Lastly, the Budget Summary includes the total full-time and part-time employee count for the department and/or agency.

BUDGET SUMMARY:					
	FY 2016 Actual	FY 2017 Actual	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Projected
Costs:					
Personnel	\$3,118,568	\$3,063,968	\$3,284,212	\$3,368,311	\$3,394,997
Operating	\$261,655	\$2,665,814	\$346,085	\$344,435	\$344,963
Capital	\$0	\$0	\$0	\$0	\$0
Total	\$3,380,223	\$5,729,782	\$3,630,297	\$3,712,746	\$3,739,960
Revenue	\$1,474,521	\$1,514,535	\$1,464,500	\$1,386,600	\$1,389,200
Net Local Revenue	\$1,905,702	\$1,915,194	\$2,165,797	\$2,326,146	\$2,350,760
Full-time Equivalents	40.53	40.53	40.53	40.53	40.53

For example, if a reader would like to know how many FTEs are funded in FY 2019 for Community Development, they can search for the FTE count by viewing the “Community Development” functional area, the “Community Development” department section, and the “Budget Summary” table.

Budget Analysis

The Budget Analysis is a clear and concise analysis of major change(s) in the department and/or agency budget, as compared to the prior fiscal year.

Programs

Programs are a group of consolidated personnel within a department and/or agency that together work towards one or more goals. Programs are highlighted with shading in organizational charts (refer to organizational chart key). Programs have objectives that support department and/or agency area goals but are often focused on a specific area of work.

In addition to objectives, each program can be measured by performance with the following two tables of information.

Service Volumes

Service Volumes quantify demands that represent the activities that each department and/or agency manages. The left column lists the service input and the right columns represent output numbers. Newly identified service volumes are noted in footnotes, as well as any other background information that a reader may need to reference.

For example, a reader can see that the Office of Management and Budget, found in the “General Government” functional area section is tracking the number of budget adjustments that are facilitated during the fiscal year.

PROGRAM 1: Budget Development and Implementation					
Coordinate and provide analysis for the annual budget process to prepare the County Administrator's proposed budget and capital improvement program. Implement and monitor the annual adopted budget, capital improvement plan, County asset replacement plan, and tax rates as adopted by the Board of Supervisors.					
SERVICE VOLUME	FY 2016 Actual	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected
Supplemental appropriations or contingency reserve items	136	163	150	150	150
Budget adjustments	219	247	250	250	250
OMB/Finance trainings facilitated	2	3	3	3	3

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Outcome Measures

OUTCOME MEASURES	FY 2016 Actual	FY 2017 Actual	FY 2018 Goal	FY 2019 Goal	FY 2020 Goal
Grants awarded to Fauquier County	22	51	30	35	35
Grant awards actively monitored	4	4	5	6	6
Benchmarking studies completed	10	10	10	12	12

Outcome Measures describe the impact, result, or outcome of department and/or agency services. In the case of “Program 2: Management Analysis and Grant Development” in the “Office of Management and Budget,” the Outcomes Measures depict the clear impact or end result made in support of the department’s goals. Readers can view that the department is tracking the number of grants both awarded and actively monitored by OMB.

CAPITAL IMPROVEMENT PROGRAM

Fauquier County’s Capital Improvement Program (CIP) is intended to ensure that capital improvements are coordinated, timed to maximize the County’s financial resources, and promote a meaningful approach to long-range capital asset planning.

The CIP section of the Adopted Budget includes a breakdown of projected debt service expenses for approved projects, projected operating costs, a description of CIP projects, and the five-year Adopted CIP table. While the CIP charts the County’s five-year capital project needs, funds are only appropriated one year at time.

Central Library CIP Budget: \$14.7 million. Combination of cash and financing. Adopted CIP Year: Future Years. FY 2019-2020 Budget Impact: \$0, future years impact. Five-Year Plan Impact: \$0, future years impact. Strategic Plan: Priority 3 This project provides for the construction of a 30,000 square foot facility in Warrenton. The current facility does not meet the recommended seating capacity of the Library of Virginia based upon population. Additionally, the current space limits expansion of collections or introduction of new collections without removal of materials from existing collections. Operating costs would depend upon the ultimate configuration of the proposed facility, annual operating costs are estimated at \$100,000 for additional related operating utility costs and maintenance based on the construction of a new facility and reuse of existing space for alternate County purposes. In addition, personnel costs are projected to increase by \$33,000 annually for adjustment in current staffing structures based on service needs, which would be partially offset by the restructure of duties of existing staff.

If a reader would like to view information on the approved CIP project titled “Central Library”, they can view these details in the “Capital Improvement Program” section of the budget document.

SCHOOL DIVISION

The School Division section of the Adopted Budget includes an overview of the FY 2019 Adopted Budget of the five school Fauquier County Public School (FCPS) funds. For more information on each of these funds and detailed budget information, please refer to the School Division’s adopted budget document on the FCPS website: <http://www.fcps1.org/>.

GLOSSARY

The Glossary section provides an alphabetical list of words found in the budget document and their explanations, as well as a breakdown of acronyms used throughout the document.

APPENDICES

The appendices section provides the FY 2019 Adopted Budget Resolution, with approved tax rates and the County’s financial policies.

